

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 31<sup>st</sup> December, 2018**

**No. 706**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 59 /2018–State Tax**

**Dated: 26<sup>th</sup> October, 2018**

**NOTIFICATION**

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and sub-rule (3) of rule 45 of the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), and in supercession of the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 40/2018-State Tax, dated the 4<sup>th</sup> September, 2018, published in the Gazette of Sikkim, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the declaration in FORM GST ITC-04 of the said rules, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to September, 2018 till the 31<sup>st</sup> day of December, 2018.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**